IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 211 of 1991

For Approval and Signature:

HON'BLE MR.JUSTICE D.A.MEHTA
and
HON'BLE MS.JUSTICE H.N.DEVANI

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

HERBERT KAISER

Versus

COMMISSIONER OF INCOME TAX

Appearance:

1. INCOME TAX REFERENCE No. 211 of 1991
MR JP SHAH with Mr.Manish J. Shah for assessee-applicant.
Mr.Pranav Raval for Mr. D.D.Vyas, Sr. Advocate and Mrs. M.M.Bhatt for the respondent-revenue.

CORAM : HON'BLE MR.JUSTICE D.A.MEHTA
and
HON'BLE MS.JUSTICE H.N.DEVANI

Date of decision: 25/11/2004

ORAL JUDGEMENT

(Per : HON'BLE MR.JUSTICE D.A.MEHTA)

As the questions referred emanate out of the common order of the Tribunal dated 28th May, 1990 and there is a consensus amongst the learned Advocates for the respective parties that the facts and submissions are identical to those stated in Income-tax Reference no.192 of 1991, it is not necessary to repeat the same and for the reasons stated in our judgment and order rendered today in ITR 192 of 1991, we decline to answer the questions, and direct the Tribunal to decide the issue between the parties for the reasons stated in the said judgment. The Reference stands disposed of accordingly. There shall be no order as to costs.

(D.A.Mehta,J.)

(Ms. H.N.Devani,J.)

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